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No. 79/50

March 8, 1979

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 5  
AB 156/SB 17

Enclosed for your information are the most recent versions of AB 156 (Willie Brown) and SB 17 (Holmdahl). Assembly Bill 156 incorporates most of the Assembly Revenue and Taxation Committee's Task Force recommendations for legislation to implement Proposition 13. Areas covered in the bill include:

- (1) Determination of 1975 base year values,
- (2) Change in Ownership Definition,
- (3) New Construction Definition,
- (4) Assessment Appeals Procedure,
- (5) Taxpayer Reporting Procedure, and
- (6) Disaster Relief Procedure

We expect additional amendments to the February 22nd version of the bill. At a hearing on March 5, the Revenue and Taxation Committee agreed to include a 30-day extension for the completion of the 1979 roll.

Senate Bill 17 is less comprehensive and deals specifically with the determination of 1975 base year values. It has passed the Senate and is scheduled for hearing before the Assembly Revenue and Taxation Committee.

We will keep you informed as additional amendments to each bill occur.

Sincerely,

Verne Walton, Chief  
Assessment Standards DivisionVW:ce  
Enclosures